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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.834 OF 2004

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.S.C.Finance & Investment Pvt.Ltd. ..Respondent.

Mr.Vimal Gupta for appellant.

Mr.Porus Kaka with A.K.Jasani for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 26TH SEPTEMBER, 2007.

P.C. :-

. The Tribunal in the instant case by its order has followed its earlier order in ITA No.4177 & 4178/M/98 decided on 13/01/2004. That was the subject matter of an appeal before this Court in Income Tax Appeal No.416 of 2004 in the case of The Commissioner of Income-Tax V/s. M/s.Shapoorji & Co. which has been dismissed by this Court on the ground that no substantial question of law arise relying on the Judgment of this Court in the case **of M.V.Sonvala V/s. Commissioner of Income Tax** reported in **177 I.T.R. 246.** Considering the above, in our opinion, no substantial question of law as framed will arise. Consequently, appeal is dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELLO, J.)**